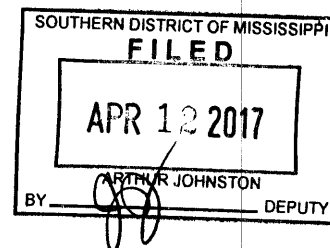


**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
NORTHERN DIVISION**



UNITED STATES OF AMERICA

PETITIONER

v.

Civil Action No. 3:16-mc-968-CWR-FKB

BRENNAN L. FRANCOIS

RESPONDENT

REPORT AND RECOMMENDATION

This matter is before the Court on the Petition to Enforce Internal Revenue Service Summons filed on December 15, 2016, [Docket #1] by the United States of America on behalf of its agency, Internal Revenue Service (IRS), pursuant to the provisions of I.R.C. §§ 7602 and 7604(a). On February 17, 2017, [Docket #2] the Court entered an Order to Show Cause which required the Respondent to appear before the Court at the United States Courthouse in Jackson, Mississippi, on March 7, 2017, at 2:30 p.m. in Courtroom 5D to show cause why he should not be compelled to comply with the IRS Summons. The Order to Show Cause and a copy of the Petition and Exhibits were not timely served on the Respondent. On March 20, 2017, the Court entered a second Order to Show Cause which required the Respondent to appear before the Court at the United States Courthouse in Jackson, Mississippi, on March 29, 2017, at 3:00 p.m. in Courtroom 5D to show cause why he should not be compelled to comply with the IRS Summons. The Order to Show Cause and a copy of the Petition and Exhibits were served on the Respondent on March 24, 2017, by the United States Marshals Service.

On March 29, 2017, a hearing was held on the Order to Show Cause. Present at the hearing were Keith B. French and Mitzi Dease Paige, Assistant United States Attorneys, counsel

for the Petitioner, Rita T. Collins, Internal Revenue Agent, and Brennan L. Francois, the Respondent.

The Respondent admitted to the allegations of the petition and agreed that the summons was valid. The Respondent partially complied with the summons by providing tax returns for the dates listed in the summons. The Respondent, however, did not provide financial statements as requested in the summons.

The undersigned hereby recommends that the Respondent, Brennan L. Francois, be compelled to comply with the IRS Summons which was served on him on May 24, 2016, and further recommends that the Respondent be directed to appear before Rita T. Collins, Revenue Officer, Internal Revenue Service, at 10:00 a.m. on April 24, 2017, at 100 West Capitol Street, Suite 503, Jackson, Mississippi 39269, for the purpose of full compliance with the IRS Summons. A copy of the IRS Summons is attached hereto as Exhibit A.

The undersigned further recommends that in the event that the Respondent fails to comply with the Court's Order and upon notice to the Court by the Petitioner of the Respondent's failure to comply, a bench warrant be issued by the Court; and the undersigned further recommends that a copy of the Court's Order and the attached Exhibit A be personally served on the Respondent by the United States Marshals Service within five (5) days of the date of issuance of the Order, and the IRS and/or the United States Attorney within twenty-four (24) hours from the date of the issuance of the Order cause a copy of the Order to be sent by certified mail to the Respondent.

The parties are hereby notified that failure to file written objections to the proposed findings, conclusions and recommendations contained within this report and recommendation within fourteen (14) days after being served with a copy shall bar that party, except upon

grounds of plain error, from attacking on appeal the unobjected-to proposed factual findings and legal conclusions accepted by the district court. 28 U.S.C. § 636; Fed. R. Civ. P. 72(b);

Douglass v. United Services Automobile Ass'n, 79 F.3d 1415, 1428-29 (5th Cir. 1996) (en banc).

RESPECTFULLY SUBMITTED, this the 3rd day of APRIL, 2017.



F. KEITH BALL
UNITED STATES MAGISTRATE JUDGE



Summons

Collection Information Statement

FILE COPY

In the matter of BRENNAN L. FRANCOIS

Internal Revenue Service (Identify Division) Small Business / Self Employed

Industry/Area (Identify by number or name) Small Business / Self Employed

Periods: See Attachment 1 to Summons Form 6637 for Period Information

The Commissioner of Internal Revenue

To: BRENNAN L. FRANCOIS

At: [REDACTED]

You are hereby summoned and required to appear before RITA T. COLLINS, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From January 1, 2016 To May 31, 2016

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

100 W CAPITOL, JACKSON, MS 39269-1602 - (601)292-4836

Place and time for appearance: At 100 W CAPITOL STREET, JACKSON, MS 39269-1602



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.10-2010)
Catalog Number 25000Q

on the 23rd day of June, 2016 at 09:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 24th day of May, 2016

RITA T. COLLINS

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Exhibit 1-A Original -- to be kept by IRS

Attachment 1 to Summons Form 6637

In the matter of BRENNAN L. FRANCOIS

Period information: DECEMBER 31, 2009, DECEMBER 31, 2010, DECEMBER 31, 2011, DECEMBER 31, 2012, DECEMBER 31, 2013, DECEMBER 31, 2014 AND DECEMBER 31, 2015